

## TERMS OF REFERENCE

### Project Final Audit

“Improving the educational environment at Turba & Al Hadari schools in El Fasher, North Darfur”

#### A. Background:

1. Project:	Improving the educational environment at Turba & Al Hadari schools in El Fasher, North Darfur
2. Implementing organization:	Plan International Sudan in partnership with Plan International Japan
3. Funding donor:	Embassy of Japan in Sudan and JNO Appeal
4. Total budget proposed:	Euro (€51,018.43)
5. Project duration:	4 <sup>th</sup> Mar 2019 – 3 <sup>rd</sup> Mar 2020
6. Total estimated expenditure to be verified:	(€51,018.43)
7. Project location:	Al Fasher, Sudan
8. Project Duration:	from 4 <sup>th</sup> Mar 2019 to 3 <sup>rd</sup> Mar 2020

#### B. Project Outputs:

##### Output One

1. Targeted basic schools have improved gender sensitive WASH facilities

##### Activities:

- 2.1 Construction of one permanent school latrine of 6 pit in Turba school for girls
- 2.2 Construction of one permanent school latrine of 6 pit in Hadari school for girls

##### Output Two

2. Increased access to improved -friendly learning environments for the girls in the targeted basic schools.

##### Activities 2.1

- 2.3 Construction of 4 permanent friendly classrooms in Turba basic school for girls

The direct beneficiaries of the project are girl's school children (6-14 years) in basic schools for girls, A total of 1487 girls are directly expected to benefit from the project. Approximately, 5400 individuals in the neighboring areas of the targeted schools is expected to benefit from the project.

#### C. Expected Outcomes

- Children especially girls are expected to have better access to friendly and protective learning environments in the two targeted schools.
  - Girls in the targeted schools have access to improved and gender sensitive latrines and washing facilities
- The project is in line with Plan Sudan CS and within JNO programmatic priorities.

#### D. Objective of Project Final Audit:

The Project Final Audit were to be executed in accordance with the instructions from Embassy of Japan in Sudan as the donor of the project and produce an independent final audit report clearly addressing the outputs of project. The following methods of audits were proposed by the donor. The receipts and supporting documents for all expenditure are verified, in principle; and

- The original receipts and supporting documents are checked, in principle. The original document proving the payment must be verified.

#### E. Project Final Audit Requirements:

Plan International Sudan requires the external auditor to carry out the audit of the Project for its implementation period from **4<sup>th</sup> Mar 2019 to 3<sup>rd</sup> Mar 2020** and produce an independent final audit report following donor instructions shown below.

The Audit report work should follow below procedures and the AUP report should clearly address the results of

Finance report summary	
1	The total expenditure is correctly calculated.
2	The expenditure of each line does not exceed 120% of the approved budget, including each component of the direct cost, office stationery, and personnel cost in Sudan.
Detailed list of expenditure	
3	Each expenditure matches with the amount shown on receipt.
4	Each expenditure shows the description as required in the attached instruction.
5	The unit cost of per diem and accommodation fee does not exceed the cost norm
6	The period of expenditure is made according to the following donor guideline. <ul style="list-style-type: none"> <li>The purchase or service must be delivered within the project period, although the payment may occur after the project end date.</li> <li>No payment is made before the project start date. The donor shall not cover the cost if the payment is made before the project start date.</li> </ul>
7	The monthly salary of each staff does not exceed the amount approved by the donor.
Exchange rate	
8	The exchange rate is used according to the rule defined by the organization.
Others	
9	All supporting documents as required in the attached instruction exist.

**F. Work Plan**

What	Where the audit will be done	Expected completion timeframe	Who
Auditing start date	Date to be inserted	2 to 5 days	Consultant
Submit 1 <sup>st</sup> draft report PIS	Date to be inserted		
Submit final report to PIS	Date to be inserted		

**G. Travel to the field**

Should the auditor required to travel to the field where the project implemented the cost of the travel and accommodations will be covered by the audit which include.

Activity	Facilitator	Who will be the cost
Accommodations	Audit	Audit
Flight costs	Audit	Audit
Food and refreshment	Audit	Audit
Transportation to the project sites	PIS D4 PA	PIS D4 PA
Meeting with project partners	PIS D4 PA	PIS D4 PA
Pick from the airport	PIS D4 PA	PIS D4 PA